

TAXPAYER INFORMATION - BOARD OF REVIEW

INFORMATION FOR TAXPAYERS CONCERNING PROPERTY ASSESSMENT APPEALS TO THE BOARD OF REVIEW

Appeals from real property assessments made by the City & County of Honolulu's Real Property Assessment Division are provided for in Sec. 8-12, Revised Ordinances of Honolulu 1990, as amended (ROH).

The City is required by ordinance to assess all real property **in its entirety** (ROH§8-6.3(a)). This means that the City assesses all properties on their **fee simple value**, unless otherwise mandated by ordinance.

A taxpayer who files an appeal is obliged to present sufficient evidence to the Board of Review in support of the appeal at the scheduled hearing. The law provides that the assessment made by the Director of Budget and Fiscal Services is presumed to be correct. This means that every person who appeals must prove that the assessed value made by the director is incorrect. Unless sufficient evidence is presented, the board must decide in favor of the Director's assessment.

While sales of similar properties are examples of evidence, sales transactions between relatives, close friends, and persons with close business relationships are usually not considered as sufficient evidence. The fact that a nearby property is assessed lower than that of the property under appeal is not sufficient evidence in and of itself for the Board to lower an assessment. Taxpayers' support may be in the form of providing the Board with sales of properties that are similar, in terms of land area, square foot of living area, year built or remodeled and other amenities.

Assessment personnel of the Real Property Assessment Division are always willing to address taxpayers' concerns. Frequently, these discussions result in a clearer understanding of mass appraisal standards and practices utilized by the Division in order to produce uniform and equitable assessments throughout the county.

**BOARDS OF REVIEW
CITY AND COUNTY OF HONOLULU
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